



European
Commission



VAT eLearning Programme



Taxation and
Customs Union

VAT

Proficient managing of customs and VAT is crucial for EU exports, ensuring seamless transactions and compliance with the EU's standardised regulations. VAT serves as a significant revenue source for Member States, fostering fair competition and trade among countries by minimising economic distortions.

If you are interested in gaining a deeper understanding of the fundamentals of the VAT Directive and of various VAT aspects, we encourage you to enrol in our VAT eLearning Programme. Enhance your skills, knowledge and expertise with our 11 modules available on the **Customs & Tax EU Learning Portal**.

What modules are available?

Six 5-minute nanolearning courses that introduce you to the topic:

- VAT – General description
- VAT – Directive implementation
- VAT – Transaction types and rules
- VAT – Transaction types and rules – Case Story
- Customs and VAT Territory
- Harmonising VAT rates

Eleven modules that each cover a specific aspect of VAT:

- VAT Introduction
- VAT Territory
- VAT Taxable person
- VAT Transactions
- VAT Place of taxable transactions
- VAT Rates
- VAT Chargeable event & Taxable amount
- VAT Exemptions
- VAT Right to deduct
- VAT Refund
- VAT Obligations

What are the benefits of the eLearning Programme?

- Study from anywhere with just an internet connection.
- Learn at your own pace and on your own schedule.
- Start, pause and resume the course(s) where you left off.
- Integrate the module(s) into your own training programme and develop a blended learning strategy.

How much time do I need?

Each course takes between 20 and 50 minutes to complete.

What will I learn?

- Key principles of the VAT Directive.
- Where VAT applies.
- Who qualifies as a taxable person.
- Which transactions are subject to VAT.
- Where the transaction taxed is.
- What the minimum taxation rates are.
- How to calculate amounts for chargeable events.
- What a VAT exemption is.
- When a transaction gives the right to deduct VAT.
- VAT refunds.
- VAT obligations.

The 11 eLearning modules at a glance

What you get with each module

- Designed to support all learning styles.
- Step-by-step guidance to navigate through modules.
- Course map to quickly access main course chapters.
- Real examples.
- All course screens printable for future reference.
- Course summary of the most relevant information available in printable format.

Module 1: VAT Introduction

Duration: 50 minutes

This module offers a comprehensive introduction to EU VAT legislation, focusing on the key principles of the VAT Directive. It explains the implementation of the directive within national laws, enhancing background knowledge of national legislation.

Module 2: VAT Territory

Duration: 30 minutes

This module describes which regions are part of the VAT territory, which countries are treated as Member States and how this affects VAT payments.

Module 3: Taxable person

Duration: 30 minutes

This module describes the roles of individuals in taxable transactions, highlighting the different VAT responsibilities of suppliers and purchasers. It also clarifies tax liability, payment procedures and exceptions such as the reverse-charge mechanism.

Module 4: VAT Transactions

Duration: 40 minutes

This module describes which transactions are subject to VAT, covering 4 different types. You will learn how diverse rules apply depending on the transaction type and how taxation nature determines taxation location.

Module 5: VAT Place of taxable transactions

Duration: 40 minutes

This module clarifies where transactions are taxed, highlighting the significance of either the country of origin or destination. It explains how origin and destination principles determine tax obligations and rights, respectively.

Module 6: VAT Rates

Duration: 25 minutes

This module describes how to identify the appropriate VAT rate, emphasising the need for harmonisation across Member States to avoid distortions between competitive suppliers. You will also learn to determine when, where and on what to apply the right taxation rate.

Module 7: VAT Chargeable event & Taxable amount

Duration: 40 minutes

This module explains when a chargeable event occurs and VAT becomes due, and how VAT is calculated. You will learn legal differences between chargeable events, chargeability and taxable amounts, and how these relate to different transactions. Acceptable adjustments to taxable amounts are also covered.

Module 8: VAT Exemptions

Duration: 35 minutes

This module identifies VAT-exempt transactions and the conditions required for exemptions. It presents the common lists of exemptions determined by the VAT Directive, classified into transactions within Member States, intra-Community and international transactions.

Module 9: VAT Right to deduct

Duration: 35 minutes

This module explores when a transaction permits VAT deduction. It emphasises the net VAT principle and covers VAT deductibility on purchased, acquired or imported goods used for taxable transactions.

Module 10: VAT Refund

Duration: 20 minutes

This module outlines the provisions and procedures for a VAT refund as defined by the Council Directive 2008/9/EC and details the conditions a taxable person must meet to apply for a refund.

Module 11: VAT Obligations

Duration: 50 minutes

This module clarifies the obligations that need to be observed during economic activities irrespective of whether an individual is liable for payment. It also highlights the collaborative system across EU Member States for effective VAT control.

How do I get started?

Want to enrol in our VAT eLearning Programme? Here's a quick guide for you to follow:

1. Use your EU Login account to log in to the **Customs & Tax EU Learning Portal**.*
2. Access the 'Catalogue' section and click on 'Indirect Taxation'
3. Check the information provided for each course.
4. Take the courses.

* All courses are available to the general public.

Note: Courses can be followed individually.

How do I find out more?

Are you interested in staying informed about the latest developments? Visit our **Customs & Tax EU Learning Portal**.

